

1 AN ACT in relation to taxation.

2 Be it enacted by the People of the State of Illinois,
3 represented in the General Assembly:

4 Section 5. The Department of Human Services Act is
5 amended by adding Section 10-30 as follows:

6 (20 ILCS 1305/10-30 new)

7 Sec. 10-30. Grants for health related programs for
8 people with multiple sclerosis. Subject to appropriation, the
9 Department shall make grants to organizations that are
10 located in the State of Illinois for health-related programs
11 for people with multiple sclerosis from the Multiple
12 Sclerosis Assistance Fund, a special fund created in the
13 State treasury.

14 Section 10. The State Finance Act is amended by adding
15 Section 5.570 as follows:

16 (30 ILCS 105/5.570 new)

17 Sec. 5.570. The Multiple Sclerosis Assistance Fund.

18 Section 15. The Illinois Income Tax Act is amended by
19 changing Sections 509 and 510 and by adding Section 507X as
20 follows:

21 (35 ILCS 5/507X new)

22 Sec. 507X. The Multiple Sclerosis Assistance Fund
23 checkoff. Beginning with taxable years ending on or after
24 December 31, 2002, the Department shall print on its standard
25 individual income tax form a provision indicating that if the
26 taxpayer wishes to contribute to the Multiple Sclerosis
27 Assistance Fund, as authorized by this amendatory Act of the

1 92nd General Assembly, he or she may do so by stating the
2 amount of the contribution (not less than \$1) on the return
3 and that the contribution will reduce the taxpayer's refund
4 or increase the amount of payment to accompany the return.
5 Failure to remit any amount of increased payment shall reduce
6 the contribution accordingly. This Section shall not apply to
7 any amended return.

8 (35 ILCS 5/509) (from Ch. 120, par. 5-509)

9 (Text of Section before amendment by P.A. 92-84)

10 Sec. 509. Tax checkoff explanations. All individual
11 income tax return forms shall contain appropriate
12 explanations and spaces to enable the taxpayers to designate
13 contributions to the Child Abuse Prevention Fund, to the
14 Community Health Center Care Fund, to the Illinois Wildlife
15 Preservation Fund as required by the Illinois Non-Game
16 Wildlife Protection Act, to the Alzheimer's Disease Research
17 Fund as required by the Alzheimer's Disease Research Act, to
18 the Assistance to the Homeless Fund as required by this Act,
19 to the Heritage Preservation Fund as required by the Heritage
20 Preservation Act, to the Child Care Expansion Program Fund as
21 required by the Child Care Expansion Program Act, to the Ryan
22 White AIDS Victims Assistance Fund, to the Assistive
23 Technology for Persons with Disabilities Fund, to the
24 Domestic Violence Shelter and Service Fund, to the United
25 States Olympians Assistance Fund, to the Youth Drug Abuse
26 Prevention Fund, to the Persian Gulf Conflict Veterans Fund,
27 to the Literacy Advancement Fund, to the Ryan White Pediatric
28 and Adult AIDS Fund, to the Illinois Special Olympics
29 Checkoff Fund, to the Penny Severns Breast and Cervical
30 Cancer Research Fund, to the Korean War Memorial Fund, to the
31 Heart Disease Treatment and Prevention Fund, to the
32 Hemophilia Treatment Fund, to the Mental Health Research
33 Fund, to the Children's Cancer Fund, to the American Diabetes

1 Association Fund, to the National World War II Memorial Fund,
2 to the Prostate Cancer Research Fund, to the Korean War
3 Veterans National Museum and Library Fund, the Multiple
4 Sclerosis Assistance Fund, and to the Meals on Wheels Fund.
5 Each form shall contain a statement that the contributions
6 will reduce the taxpayer's refund or increase the amount of
7 payment to accompany the return. Failure to remit any amount
8 of increased payment shall reduce the contribution
9 accordingly.

10 If, on October 1 of any year, the total contributions to
11 any one of the funds made under this Section do not equal
12 \$100,000 or more, the explanations and spaces for designating
13 contributions to the fund shall be removed from the
14 individual income tax return forms for the following and all
15 subsequent years and all subsequent contributions to the fund
16 shall be refunded to the taxpayer.

17 (Source: P.A. 91-104, eff. 7-13-99; 91-107, eff. 7-13-99;
18 91-357, eff. 7-29-99; 91-833, eff. 1-1-01; 91-836, eff.
19 1-1-01; 92-198, eff. 8-1-01.)

20 (Text of Section after amendment by P.A. 92-84)

21 Sec. 509. Tax checkoff explanations. All individual
22 income tax return forms shall contain appropriate
23 explanations and spaces to enable the taxpayers to designate
24 contributions to the Child Abuse Prevention Fund, to the
25 Illinois Wildlife Preservation Fund as required by the
26 Illinois Non-Game Wildlife Protection Act, to the Alzheimer's
27 Disease Research Fund as required by the Alzheimer's Disease
28 Research Act, to the Assistance to the Homeless Fund as
29 required by this Act, to the Penny Severns Breast and
30 Cervical Cancer Research Fund, to the National World War II
31 Memorial Fund, and to the Prostate Cancer Research Fund, the
32 Multiple Sclerosis Assistance Fund, and to the Korean War
33 Veterans National Museum and Library Fund⁷. Each form shall
34 contain a statement that the contributions will reduce the

1 taxpayer's refund or increase the amount of payment to
2 accompany the return. Failure to remit any amount of
3 increased payment shall reduce the contribution accordingly.

4 If, on October 1 of any year, the total contributions to
5 any one of the funds made under this Section do not equal
6 \$100,000 or more, the explanations and spaces for designating
7 contributions to the fund shall be removed from the
8 individual income tax return forms for the following and all
9 subsequent years and all subsequent contributions to the fund
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12 91-357, eff. 7-29-99; 91-833, eff. 1-1-01; 91-836, eff.
13 1-1-01; 92-84, eff. 7-1-02; 92-198, eff. 8-1-01; revised
14 9-12-01.)

15 (35 ILCS 5/510) (from Ch. 120, par. 5-510)

16 (Text of Section before amendment by P.A. 92-84)

17 Sec. 510. Determination of amounts contributed. The
18 Department shall determine the total amount contributed to
19 each of the following: the Child Abuse Prevention Fund, the
20 Illinois Wildlife Preservation Fund, the Community Health
21 Center Care Fund, the Assistance to the Homeless Fund, the
22 Alzheimer's Disease Research Fund, the Heritage Preservation
23 Fund, the Child Care Expansion Program Fund, the Ryan White
24 AIDS Victims Assistance Fund, the Assistive Technology for
25 Persons with Disabilities Fund, the Domestic Violence Shelter
26 and Service Fund, the United States Olympians Assistance
27 Fund, the Youth Drug Abuse Prevention Fund, the Persian Gulf
28 Conflict Veterans Fund, the Literacy Advancement Fund, the
29 Ryan White Pediatric and Adult AIDS Fund, the Illinois
30 Special Olympics Checkoff Fund, the Penny Severns Breast and
31 Cervical Cancer Research Fund, the Korean War Memorial Fund,
32 the Heart Disease Treatment and Prevention Fund, the
33 Hemophilia Treatment Fund, the Mental Health Research Fund,

1 the Children's Cancer Fund, the American Diabetes
2 Association Fund, the National World War II Memorial Fund,
3 the Prostate Cancer Research Fund, the Korean War Veterans
4 National Museum and Library Fund, the Multiple Sclerosis
5 Assistance Fund, and the Meals on Wheels Fund; and shall
6 notify the State Comptroller and the State Treasurer of the
7 amounts to be transferred from the General Revenue Fund to
8 each fund, and upon receipt of such notification the State
9 Treasurer and Comptroller shall transfer the amounts.
10 (Source: P.A. 91-104, eff. 7-13-99; 91-107, eff. 7-13-99;
11 91-833, eff. 1-1-01; 91-836, eff. 1-1-01; 92-198, eff.
12 8-1-01.)

13 (Text of Section after amendment by P.A. 92-84)

14 Sec. 510. Determination of amounts contributed. The
15 Department shall determine the total amount contributed to
16 each of the following: the Child Abuse Prevention Fund, the
17 Illinois Wildlife Preservation Fund, the Assistance to the
18 Homeless Fund, the Alzheimer's Disease Research Fund, the
19 Penny Severns Breast and Cervical Cancer Research Fund, the
20 National World War II Memorial Fund, and the Prostate Cancer
21 Research Fund, the Multiple Sclerosis Assistance Fund, and
22 the Korean War Veterans National Museum and Library Fund;
23 and shall notify the State Comptroller and the State
24 Treasurer of the amounts to be transferred from the General
25 Revenue Fund to each fund, and upon receipt of such
26 notification the State Treasurer and Comptroller shall
27 transfer the amounts.

28 (Source: P.A. 91-104, eff. 7-13-99; 91-107, eff. 7-13-99;
29 91-833, eff. 1-1-01; 91-836, eff. 1-1-01; 92-84, eff. 7-1-02;
30 92-198, eff. 8-1-01; revised 9-12-01.)

31 Section 95. No acceleration or delay. Where this Act
32 makes changes in a statute that is represented in this Act by

1 text that is not yet or no longer in effect (for example, a
2 Section represented by multiple versions), the use of that
3 text does not accelerate or delay the taking effect of (i)
4 the changes made by this Act or (ii) provisions derived from
5 any other Public Act.

6 Section 99. Effective date. This Act takes effect upon
7 becoming law.